

the information which is to be verified or obtained.

[47 FR 33195, July 30, 1982. Redesignated at 48 FR 35641, Aug. 5, 1983, as amended at 67 FR 19112, Apr. 18, 2002]

### Subpart F—Other Solid Minerals

#### § 1217.250 Audits.

An audit of the lessee's accounts and books may be made annually or at such other times as may be directed by the mining supervisor, by certified public accountants, and at the expense of the lessee. The lessee shall furnish free of cost duplicate copies of such annual or other audits to the mining supervisor, within 30 days after the completion of each auditing.

[37 FR 11041, June 1, 1972. Redesignated at 48 FR 35641, Aug. 5, 1983]

### Subpart G—Geothermal Resources

SOURCE: 72 FR 24468, May 2, 2007, unless otherwise noted.

#### § 1217.300 Audit or review of records.

The Secretary, or his/her authorized representative, will initiate and conduct audits or reviews relating to the scope, nature, and extent of compliance by lessees, operators, revenue payors, and other persons with rental, royalty, fees, and other payment requirements on a Federal geothermal lease. Audits or reviews will also relate to compliance with applicable regulations and orders. All audits or reviews will be conducted in accordance with this part.

#### § 1217.301 Lease account reconciliations.

Specific lease account reconciliations will be performed with priority being given to reconciling those lease accounts specifically identified by a State as having significant potential for underpayment.

#### § 1217.302 Definitions.

Terms used in this subpart will have the same meaning as in 30 U.S.C. 1702.

### Subpart H—Indian Lands [Reserved]

## PART 1218—COLLECTION OF ROYALTIES, RENTALS, BONUSES, AND OTHER MONIES DUE THE FEDERAL GOVERNMENT

### Subpart A—General Provisions

Sec.

1218.10 Information collection.

1218.40 Assessments for incorrect or late reports and failure to report.

1218.41 Assessments for failure to submit payment of same amount as Form MMS-2014 or bill document or to provide adequate information.

1218.42 Cross-lease netting in calculation of late-payment interest.

### Subpart B—Oil and Gas, General

1218.50 Timing of payment.

1218.51 How to make payments.

1218.52 How does a lessee designate a Designee?

1218.53 Recoupment of overpayments on Indian mineral leases.

1218.54 Late payments.

1218.55 Interest payments to Indians.

1218.56 Definitions.

### Subpart C—Oil and Gas, Onshore

1218.100 Royalty and rental payments.

1218.101 Royalty and rental remittance (naval petroleum reserves).

1218.102 Late payment or underpayment charges.

1218.103 Payments to States.

1218.104 Exemption of States from certain interest and penalties.

1218.105 Definitions.

### Subpart D—Oil, Gas and Sulfur, Offshore

1218.150 Royalties, net profit shares, and rental payments.

1218.151 Rental fees.

1218.152 Fishermen's Contingency Fund.

1218.153 [Reserved]

1218.154 Effect of suspensions on royalty and rental.

1218.155 Method of payment.

1218.156 Definitions.

### Subpart E—Solid Minerals—General

1218.200 Payment of royalties, rentals, and deferred bonuses.

1218.201 Method of payment.

1218.202 Late payment or underpayment charges.

1218.203 Recoupment of overpayments on Indian mineral leases.